Remarks

The present divisional application is being filed as a result of a restriction requirement in the parent application, Serial No. 09/994,834, for which a Notice of Allowance was mailed October 28, 2003. The issue fee in the divisional application is being paid concurrently with the filing of the divisional application.

The specification for the divisional application has been amended to insert a cross-reference to the parent application.

Claims 6-11 have been cancelled. These are the claims which were elected for prosecution in the parent application in response to the restriction requirement therein. Applicants also note that, after amendments were made to non-elected claim 12 to make this claim dependent upon elected claim 6, thus amended claim 12, and non-elected claim 14 dependent on claim 12, were rejoined, and subsequently allowed.

The original claims for prosecution in the present divisional application are claims 1-5 and 12-14, which were non-elected in the parent application. Claim 12 has been amended to correct an idiomatic error. This claim is appropriately in the divisional application since it is not dependent on claims corresponding to those which were elected in the parent application, and therefore is not a duplicate of rejoined claim 12 in the parent. Claims 13 and 14 are also appropriately in the divisional application, since they are dependent on claim 12.

New claims 15 and 16 have been added to the application, to recite the thickness of the Ni-B alloy film, as recited at page 11, lines 19 and 20 of the specification.

Respectfully submitted,

Hiroaki INOUE et al.

By:

Michael R. Davis

Registration No. 25,134 Attorney for Applicants

MRD/pth Washington, D.C. 20006-1021 Telephone (202) 721-8200 Facsimile (202) 721-8250 January 28, 2004